

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

**MEDTRONIC, INC., & CONSOLIDATED
SUBSIDIARIES**

710 Medtronic Parkway
Minneapolis, MN 55432,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

1111 Constitution Avenue, N.W.
Washington, D.C. 20004,

Defendant.

Civil Action No.

DECLARATION OF THOMAS V. LINGUANTI

I, Thomas V. Linguanti, pursuant to 28 U.S.C. § 1746, declare as follows:

1. On May 20, 2013, I filed a FOIA request on behalf of Medtronic, Inc., & Consolidated Subsidiaries (“Plaintiff” or “Medtronic”), in my capacity as Medtronic’s counsel. This FOIA request (the “Administrative File Request”) seeks access to responsive documents contained in the files of, or maintained by, the IRS related to adjustments proposed by the IRS for Plaintiff’s 2007 and 2008 tax years, pursuant to I.R.C. §§ 482 and 367 with respect to Medtronic’s Cardiac Rhythm Disease Management, Neurostimulation, and Spinal businesses, including but not limited to the production of components in the United States, the manufacture of finished products in Puerto Rico, and the ultimate sale of finished products in the United

States or worldwide (the “Sections 482 and 367(d) Issues”). Attached hereto as Exhibit (“Ex.”) A is a true and correct copy of the Administrative File Request.

a. On June 25, 2013, I received a response from Diana H. Church, Disclosure Manager (“Church”), who stated that the IRS required additional time to respond to the request, extending the time to August 26, 2013 (the “Administrative File First Response”). Attached hereto as Ex. B is a true and correct copy of the Administrative File First Response.

b. Following my receipt of the Administrative File First Response, I was contacted by Reinata L. House (“House”), who was listed as the IRS’s FOIA contact in the letter I received from Church on June 25, 2013. House and I discussed ways in which we might limit the scope of the Administrative File Request to avoid unnecessary duplication. My discussion with House was memorialized in my letter dated July 1, 2013. Attached hereto as Ex. C is a true and correct copy of the letter dated July 1, 2013.

c. On August 23, 2013, I received a second response from Church stating that the IRS needed additional time to respond to the Administrative File Request (the “Administrative File Second Response”). The Administrative File Second Response notified Medtronic that if the IRS was unable to respond by October 15, 2013, then the IRS would contact me regarding the status of the Administrative File Request. Attached hereto as Ex. D is a true and correct copy of the Administrative File Second Response.

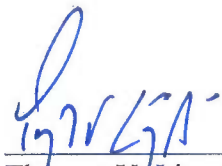
2. On May 20, 2013, I filed another FOIA request on behalf of Medtronic in my capacity as Medtronic’s counsel. This FOIA request (the “Ceteris Documentation Request”) seeks access to responsive documents and records contained in the files of, or maintained by the IRS’s outside expert, Ceteris, Inc. (“Ceteris”). Ceteris was engaged by the IRS to assist in the

IRS's examination of Plaintiff's 2007 and 2008 tax years and the Sections 482 and 367(d) Issues. Attached hereto as Ex. E is a true and correct copy of the Ceteris Documentation Request.

a. On June 26, 2013, I received a response from David Palace, Senior Disclosure Specialist ("Palace"), who stated that the IRS required additional time to respond to the Ceteris Documentation Request, extending the time to October 30, 2013 (the "Ceteris Documentation Response"). Attached hereto as Ex. F is a true and correct copy of the Ceteris Documentation Response.

3. As of the date of this Declaration, the IRS has not disclosed any of the documents and records requested by Medtronic's Administrative File Request and Ceteris Documentation Request.

I declare under penalty of perjury that the foregoing is true and correct. Executed in Chicago, Illinois, on September 16, 2013.



Thomas V. Linguanti
Baker & McKenzie LLP

BAKER & MCKENZIE

Baker & McKenzie LLP

300 East Randolph Street, Suite 5000
Chicago, IL 60601
United States

Tel: +1 312 861 8000
Fax: +1 312 861 2899
www.bakermckenzie.com

Thomas V. Linguanti
Tel: +1 312 861 2623
Fax: +1 312 698 2252
Thomas.Linguanti@bakermckenzie.com

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* Associated Firm

May 20, 2013

By certified mail

FOIA Request
Internal Revenue Service
Disclosure Scanning Operation
Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

RE: Medtronic, Inc., & Consolidated Subsidiaries
Freedom of Information Act Request

Dear Sir or Madam:

This is a request for records on behalf of Medtronic, Inc., & Consolidated Subsidiaries ("Medtronic"), pursuant to the Freedom of Information Act, 5 U.S.C. § 552, as amended ("FOIA"), and the applicable regulations thereunder (31 C.F.R. § 1, *et seq.* and 26 C.F.R. § 601.702, *et seq.*). The records relate to the examination of Medtronic's Form 1120, U.S. Corporation Income Tax Return, filed for the tax years ended April 27, 2007 ("2007"), and April 25, 2008 ("2008"), by the Internal Revenue Service (the "IRS").

This request seeks access to responsive documents contained in the files of, or maintained by, the IRS related to adjustments proposed by the IRS under I.R.C. §§ 482 and 367 with respect to Medtronic's Cardiac Rhythm Disease Management, Neurostimulation, and Spinal businesses, including but not limited to the production of components in the United States, the manufacture of finished products in Puerto Rico, and the ultimate sale of finished products in the United States or worldwide (the "Sections 482 and 367(d) Issues"), and set forth in the Letter 950 ("30 Day letter") and accompanying Revenue Agent Report/Examination Report issued to Medtronic on October 20, 2011, and revised on November 30, 2011, with respect to Forms 5701 issue numbers 016, 017, 018, 019, 022, 034R, and 035 set forth therein ("RAR").

I request copies of all documents maintained by the IRS in the Examination administrative files, tax litigation files, and related files concerning Medtronic's 2007 and 2008 tax years with respect to the Sections 482 and 367(d) Issues. In particular, I request copies of the following:

1. All documents contained in IRS Examination administrative files for Medtronic's 2007 and 2008 tax years in connection with the adjustments to

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EXHIBIT A

income set forth in the 30 Day letter and accompanying RAR with respect to the Sections 482 and 367(d) Issues;

2. The “administrative file” of the IRS National Office and Area or Division Counsel relating to any request for field service advice, technical assistance, or other advice in connection with the examination of Medtronic’s 2007 and 2008 tax years with respect to the Sections 482 and 367(d) Issues;
3. All documents contained in files of, or maintained by, the IRS in connection with the retention of, and work performed by Ceteris Group, its affiliates, officers, employees, and contractors (“Ceteris”)¹ regarding, referring to, or relating to the examination of Medtronic’s 2007 and 2008 tax years with respect to the Sections 482 and 367(d) Issues;
4. All documents contained in files of, or maintained by, the IRS in connection with the retention of, and work performed by, any engaged or potential outside experts or consultants other than Ceteris (the “Outside Consultants”) regarding, referring to, or relating to the examination of Medtronic’s 2007 and 2008 tax years with respect to the Sections 482 and 367(d) Issues;
5. All documents that describe, discuss, summarize, memorialize, or record the circumstances and details of the IRS’s engagement of, or contracting with, Ceteris or any Outside Consultants involving Medtronic with respect to the Sections 482 and 367(d) Issues, including but not limited to the following:
 - a. Any documents in the IRS files submitted to the Appeals Office by the IRS’s Examination Division, National Office, Area Counsel, or other office or division or team that identify Ceteris or any Outside Consultants.

¹ For the purposes of this request, “Ceteris” refers to any successor organizations, including, but not limited to, Duff & Phelps Corporation or any entities or corporations that continue the business of Ceteris and that have since assumed the obligations of Ceteris in the event of an acquisition, merger, consolidation, combination, or reorganization of the business.

- b. All documents in possession of the IRS as part of the Large Business and International (“LB&I”)² Outside Expert Program,³ referencing Ceteris or any Outside Consultants, including:
- i. Any written recommendations from Area or Division Counsel and/or the Technical Advisor. See I.R.M. 4.46.3.8.11.6.
 - ii. All documents containing or relating to communications between the Field Specialist Team Manager, Industry Team Manager, and/or Territory Manager referencing the engagement of, or contracting with, Ceteris or any Outside Consultants. See I.R.M. 4.46.3.8.11.3.
 - iii. Any LB&I documents relating to requests for funding for Ceteris or any Outside Consultants, including any LB&I Outside Expert Pre-Approval Worksheets. See I.R.M. 4.46.3.8.11.7.
 - iv. All documents located in the files of the Engineer Team Manager or Engineer Territory Manager referencing Ceteris or any Outside Consultants. See I.R.M. 4.46.3.8.11.15.
 - v. All documents located in the files of the Field Specialist assigned as the Specialist Point-of-Contact referencing Ceteris or any Outside Consultants. See I.R.M. 4.46.3.8.11.15.
 - vi. All documents prepared by the Contracting Officer’s Technical Representative, including budget requests, Request Tracking System entries, and invoices. See I.R.M. 4.46.3.8.11.14.
 - vii. All documents prepared by the Industry Team Manager, including status reports on Ceteris contracts or any other

² For the purposes of this request, “Large Business and International” also refers to any predecessor or successor divisions or offices involved in the audit of Medtronic’s 2007 and 2008 tax years, including the Large and Mid-Size Business (“LMSB”) division.

³ For the purposes of this request and references to the “LB&I Outside Expert Program” or documents associated with such program also includes any predecessor or successor programs and associated forms, including the LMSB Outside Expert Program.

Outside Consultants' contracts and contract closing reports. See I.R.M. 4.46.3.8.11.13.

- c. All documents prepared by the IRS Chief Counsel, including the files of the Chief Counsel's library, referencing Ceteris or any Outside Consultants. See I.R.M. 35.4.4.8.1.
 - d. Any purchase orders or contracts prepared by the IRS Department of Contracts and Procurement referencing Ceteris or any Outside Consultants. See I.R.M. 35.4.4.8.2.3.
 - e. Any files or packages entitled "Requesting Services of an Expert Witness" and the documents located therein, referencing the engagement of, or contracting with, Ceteris or any Outside Consultants as outside expert witnesses. See I.R.M. 35.4.4.8.2.3.
 - f. Any documents prepared in reference to the Significant Case Program, including information contained on the APOLLO system referencing Ceteris or any Outside Consultants. See I.R.M. 31.2.1.
- 6. All documents containing or relating to communications between Ceteris or any Outside Consultants and the IRS regarding the establishment of any engagement of, or contracting with, Ceteris or each of the Outside Consultants to provide outside consulting services to the IRS in connection with the examination, appeal, and/or prospective litigation involving the examination of Medtronic's 2007 and 2008 tax years with respect to the Sections 482 and 367(d) Issues;
 - 7. All documents involving the members of the IRS Examination Team for Medtronic, or any other IRS employees or contractors, regarding, referring to, or relating to the examination of Medtronic's 2007 and 2008 tax years with respect to the Sections 482 and 367(d) Issues; and
 - 8. To the extent not covered by the categories listed above, all documents contained in any IRS administrative, legal, or other files, or otherwise maintained by the IRS, regarding, referring to, or relating to Medtronic's 2007 and 2008 tax years with respect to the Sections 482 and 367(d) Issues.

For purposes of this request, the term "administrative file" refers to all documents, including drafts and handwritten notes, information maintained electronically, and files that may have been prepared by independent specialists, in the IRS's possession without regard to whether such documents are organized in discrete files by the IRS's Examination Division, National Office, Area Counsel, or other office or division.

For purposes of this request, the terms "document" or "documents" are used expansively and includes, by way of illustration and without limitation, all agreements, contracts,

communications, letters, reports, analyses, memoranda, e-mails, transcripts, minutes, notes, bulletins, worksheets, schedules, notebooks, drawings, photographs, diaries, calendars, workpapers, contracts, purchase orders, telecopies, telexes, whether maintained in electronic or hardcopy format, or any information stored on optical disc, magnetic tape, microfilm or microfiche, or computer memory storage device. The terms “document” or “documents” also refer to any draft or prior version of a document responsive to this request.

In accordance with the FOIA and the applicable regulations, I am requesting the documents listed in this FOIA request on behalf of Medtronic in my capacity as Medtronic’s counsel. I have included a copy of Form 2848, Power of Attorney and Declaration of Representative, executed by Medtronic’s Vice President, Corporate Tax, which was previously filed with the IRS on January 3, 2012, as Exhibit A. The Form 2848 establishes my right to access the requested documents and satisfies the requirements of Treas. Reg. §§ 601.702(c)(4)(i)(E) and 601.702(c)(5)(iii)(C). A copy of my State of Illinois driver’s license is attached for photo identification as Exhibit B.

I am an “other requester” under Treas. Reg. § 601.702(f)(3)(ii)(E). In accordance with Treas. Reg. § 601.702(c)(4)(G), I do not wish to inspect the records, but desire copies to be made and furnished without inspecting them. In accordance with Treas. Reg. § 601.702(c)(4)(H), I agree to pay the applicable charges incurred to search for and duplicate the requested documents. You may incur up to \$1,000 in charges in connection with this request without further authorization. In the event that the total charges are estimated to exceed that amount, please seek further authorization from me.

Because the requested information relates directly to Medtronic, we have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not protected by internal communication, is not protected by “privacy,” and is not a “protected investigative record” within the meaning of the FOIA. If it is determined that any requested document or record, or any portion thereof, will not be disclosed, please provide all segregable, non-exempt portions of any withheld document or record pursuant to 5 U.S.C. § 552(b). If any material is to be redacted, please “black out,” rather than “white out” or “cut out,” any portions for which an exemption is claimed. Pursuant to 5 U.S.C. §§ 552(a)(6)(A)(i) and 552(b), if this request is denied either in part or in whole, please provide an index that specifies the exemption(s) claimed for each portion of each document withheld. Within the index, please provide a detailed description of each document or record withheld, including the author(s) and any recipients, the date of its creation, its subject matter, and its current physical location. In addition, please provide the reason that each document or record falls within the exemption claimed for it. Please also specify the number of pages in each document or record and the total number of pages that are responsive to this request. Such an index is required to allow us to evaluate the IRS’s claims that these documents are exempt from disclosure. See Vaughn v. Rosen, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974); Church of Scientology v. IRS, 792 F.2d 146 (D.C. Cir. 1986) (en banc), aff’d, 484 U.S. 9 (1987); Osborn v. IRS, 754 F.2d 195 (6th Cir. 1985); White v. IRS, 707

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F.2d 897 (6th Cir. 1983) (citing Church of Scientology v. Bell, 603 F.2d 945 (D.C. Cir. 1979)); Brooks v. IRS, 81 AFTR.2d (RIA) 403 (E.D. Cal. 1997) (citing Weiner v. FBI, 943 F.2d 972 (9th Cir. 1991)).

As set forth in 5 U.S.C. § 552(a)(6)(A)(i), 31 C.F.R. § 1.5(h), and Treas. Reg. § 601.702(c)(9)(ii), we would appreciate a response to this request within 20 working days of its receipt. Please send all documents to me as follows:

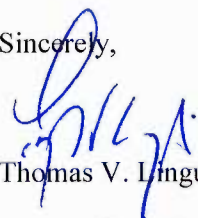
Thomas V. Linguanti, Esq.
Baker & McKenzie LLP
300 E. Randolph Street
Suite 5000
Chicago, IL 60601

We believe that your office has custody of the requested information, but if it does not, we hereby request prompt notice of the current location of the information. To expedite this request we are willing to discuss specific instances of deletion or other exemption claims in advance of a final decision.

You may direct any questions with regard to this request to me. My telephone number is (312) 861-2623 if you have any questions or require further information.

Thank you in advance for your consideration in this matter.

Sincerely,



Thomas V. Linguanti

cc: Philip J. Albert, *Medtronic, Inc.*



PRIVACY, GOVERNMENTAL
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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 25, 2013

Thomas Linguanti
300 East Randolph Street, Suite 5000
Chicago, IL 60601

In Re: Medtronic, Inc. & Consolidated Subsidiaries

Dear Thomas Linguanti:

I am responding to your Freedom of Information Act (FOIA) request dated May 20, 2013 that we received on May 29, 2013.

I am unable to send the information you requested by June 26, 2013, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to July 11, 2013, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable to locate and consider release of the requested records by July 11, 2013. We have extended the response date to August 26, 2013 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

You may file suit after July 11, 2013. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions please call Senior Disclosure Specialist Reinita L House ID # 1000201731, at 615-250-5413 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F13150-0176.

Sincerely,



Diana H Church
Disclosure Manager
Disclosure Office 8

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Baker & McKenzie LLP

300 East Randolph Street, Suite 5000
Chicago, IL 60601
United States

Tel: +1 312 861 8000
Fax: +1 312 861 2899
www.bakermckenzie.com

Thomas V. Linguanti
Tel: +1 312 861 2623
Fax: +1 312 698 2252
Thomas.Linguanti@bakermckenzie.com

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* Associated Firm

July 01, 2013

Ms. Reinita L. House
Senior Disclosure Specialist
Internal Revenue Service
Disclosure Scanning Operation
Stop 93A
P.O. Box 621506
Atlanta, GA 30362-3006

Via facsimile

RE: Medtronic, Inc., & Consolidated Subsidiaries
Freedom of Information Act Request
Case No. F13150-0176

Dear Ms. House:

Last week we discussed the above-captioned FOIA request (copy attached for your reference) and your request for us to consider limiting the scope of the FOIA request to avoid unnecessary duplication. In particular, we discussed the following types of responsive documents sought within the FOIA request:

1. Medtronic's responses to the IRS Exam team's Information Document Requests (IDRs);
2. Electronic correspondence from Jason Pundsack of Medtronic to the IRS Exam team; and
3. Transcripts of interviews undertaken by the IRS Exam team during the course of the audit.

You had asked whether we were seeking copies of these documents as part of our FOIA request given that Medtronic already has copies of what was provided to Exam (items 1 and 2) or of what Exam already has provided to Medtronic (item 3).

As we agreed, to the extent that these responsive documents are "clean copies" and do not contain *any* notes or other marginalia or are otherwise part of any other responsive documents, then we agree to revise our request to exclude any of those "clean" copies to save you the time, and Medtronic the cost, of gathering documents already in the company's possession. If the documents do not meet that criteria, though, then we *do* want copies of those responsive documents in accordance with our original request.

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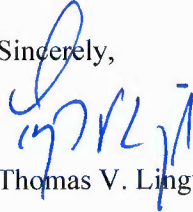
EXHIBIT C

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I trust that this comports with your understanding of our agreement. If not, or if you otherwise wish to discuss further, please do not hesitate to give me a call at (312) 861-2623.

Thank you for your assistance.

Sincerely,



Thomas V. Linguanti

cc: Philip J. Albert, *Medtronic, Inc.*
Eric M. McLimore



PRIVACY, GOVERNMENTAL
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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 23, 2013

Thomas Linguanti
300 East Randolph Street, Suite 5000
Chicago, IL 60601

In Re: Medtronic, Inc.

Dear Thomas Linguanti:

I am responding to your Freedom of Information Act (FOIA) request dated May 20, 2013 that we received on May 29, 2013.

On June 25, 2013, I asked for more time to obtain the records you requested. I am still working on your request and need additional time to obtain the records. I will contact you by October 15, 2013 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Senior Disclosure Specialist Reinita L House ID # 1000201731, at 615-250-5413 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F13150-0176.

Sincerely,

A handwritten signature in cursive script that reads "Diana H. Church".

Diana H Church
Disclosure Manager
Disclosure Office 8

BAKER & MCKENZIE

Baker & McKenzie LLP

300 East Randolph Street, Suite 5000
Chicago, IL 60601
United States

Tel: +1 312 861 8000
Fax: +1 312 861 2899
www.bakermckenzie.com

Thomas V. Linguanti
Tel: +1 312 861 2623
Fax: +1 312 698 2252
Thomas.Linguanti@bakermckenzie.com

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Washington, DC

* Associated Firm

May 20, 2013

FOIA Request
Internal Revenue Service
Disclosure Scanning Operation
Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

RE: Medtronic, Inc., & Consolidated Subsidiaries
Freedom of Information Act Request

Dear Sir or Madam:

This is a request for records on behalf of Medtronic, Inc., & Consolidated Subsidiaries ("Medtronic"), pursuant to the Freedom of Information Act, 5 U.S.C. § 552, as amended ("FOIA"), and the applicable regulations thereunder (31 C.F.R. § 1, et seq. and 26 C.F.R. § 601.702, et seq.).

This request singularly seeks access to responsive documents contained in the files of, or maintained by Ceteris Group, its affiliates, officers, employees, and contractors ("Ceteris"),¹ engaged by the Internal Revenue Service ("IRS") to assist in its examination of Medtronic's Cardiac Rhythm Disease Management and Neurostimulation businesses, including but not limited to the production of components in the United States, the manufacture of finished products in Puerto Rico, and the ultimate sale of finished products in the United States or worldwide (the "Sections 482 and 367(d) Issues").

I request copies of all documents maintained by Ceteris related to the following contract numbers and associated reports with respect to the Sections 482 and 367(d) Issues:

1. TIRMS-09-C-00040;
2. TIRMS-10-C-00020;

¹ For the purposes of this request, "Ceteris" refers to any successor organizations, including, but not limited to, Duff & Phelps Corporation or any entities or corporations that continue the business of Ceteris and that have since assumed the obligations of Ceteris in the event of an acquisition, merger, consolidation, combination, or reorganization of the business.

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EXHIBIT E

3. TIRMS-11-C-00005;
4. A. Michael Heimert, "Transfer Pricing Report for Selected Intercompany Transactions of Medtronic, Inc. and its Related Entities Associated with the Sale of Cardiac Rhythm Disease Management and Neurological Stimulation Products for Fiscal Years Ended April 27, 2007 and April 25, 2008," dated September 26, 2011;
5. A. Michael Heimert, "Response to Protest for Selected Intercompany Transactions of Medtronic, Inc. and its Related Entities Associated with the Sale of Cardiac Rhythm Disease Management and Neurological Stimulation Products for Fiscal Years Ended April 29, 2005 to April 25, 2008," dated March 8, 2012;
6. Theresa J. Poppei, "Valuation Analysis of Med Rel, Inc. and Medtronic Puerto Rico, Inc., As of September 30, 2001," dated September 26, 2011; and
7. Theresa J. Poppei, "Response to Protest for Valuation Analysis of Med Rel, Inc. and Medtronic Puerto Rico, Inc., As of September 30, 2001," dated March 9, 2012.

This request includes, but is not limited to, the documents and files of the following persons and entities with respect to the Sections 482 and 367(d) Issues:

1. A. Michael Heimert;
2. Theresa J. Poppei;
3. Wesley Cornwell;
4. Ryan Lange; and
5. Ceteris, including its affiliates, officers, employees, and contractors.

This request does not seek access to, or copies of, any documents contained in the files of, or maintained by, the IRS with respect to any "return information" of Ceteris, its affiliates, officers, employees, and contractors otherwise protected from disclosure under section 6103 or Exemption 3 of the FOIA. See 5 U.S.C. § 553(b)(3). Similarly, this request does not seek access to, or copies of, any documents reflecting "trade secrets and commercial or financial information" of Ceteris otherwise protected from disclosure under Exemption 4 of the FOIA. See 5 U.S.C. § 552(b)(4). Rather, to the extent this request seeks "return information" or "trade secrets and commercial or financial information," such information is the information of Medtronic that was provided to Ceteris as part of the IRS's examination of Medtronic, or information used or analyzed by Ceteris pursuant to the contracts listed above, with respect to the Sections 482 and 367(d) Issues.

For purposes of this request, the terms “document” or “documents” are used expansively and include, by way of illustration and without limitation, all agreements, contracts, communications, letters, reports, analyses, memoranda, e-mails, transcripts, minutes, notes, bulletins, worksheets, schedules, notebooks, drawings, photographs, diaries, calendars, workpapers, contracts, purchase orders, telecopies, telexes, whether maintained in electronic or hardcopy format, or any information stored on optical disc, magnetic tape, microfilm or microfiche, or computer memory storage device. The terms “document” or “documents” also refer to any draft or prior version of a document responsive to this request.

In accordance with the FOIA and the applicable regulations, I am requesting the documents listed in this FOIA request on behalf of Medtronic in my capacity as Medtronic’s counsel. I have included a copy of Form 2848, Power of Attorney and Declaration of Representative, executed by Medtronic’s Vice President, Corporate Tax, which was previously filed with the IRS on January 3, 2012, as Exhibit A. The Form 2848 establishes my right to access the requested documents and satisfies the requirements of Treas. Reg. §§ 601.702(c)(4)(i)(E) and 601.702(c)(5)(iii)(C). A copy of my State of Illinois driver’s license is attached for photo identification as Exhibit B.

I am an “other requester” under Treas. Reg. § 601.702(f)(3)(ii)(E). In accordance with Treas. Reg. § 601.702(c)(4)(G), I do not wish to inspect the records, but desire copies to be made and furnished without inspecting them. In accordance with Treas. Reg. § 601.702(c)(4)(H), I agree to pay the applicable charges incurred to search for and duplicate the requested documents. You may incur up to \$1,000 in charges in connection with this request without further authorization. In the event that the total charges are estimated to exceed that amount, please seek further authorization from me.

Because the requested information relates directly to Medtronic, we have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not protected by internal communication, is not protected by “privacy,” and is not a “protected investigative record” within the meaning of the FOIA. If it is determined that any requested document or record, or any portion thereof, will not be disclosed, please provide all segregable, non-exempt portions of any withheld document or record pursuant to 5 U.S.C. § 552(b). If any material is to be redacted, please “black out,” rather than “white out” or “cut out,” any portions for which an exemption is claimed. Pursuant to 5 U.S.C. §§ 552(a)(6)(A)(i) and 552(b), if this request is denied either in part or in whole, please provide an index that specifies the exemption(s) claimed for each portion of each document withheld. Within the index, please provide a detailed description of each document or record withheld, including the author(s) and any recipients, the date of its creation, its subject matter, and its current physical location. In addition, please provide the reason that each document or record falls within the exemption claimed for it. Please also specify the number of pages in each document or record and the total number of pages that are responsive to this request. Such an index is required to allow us to evaluate the IRS’s claims that these documents are exempt from disclosure. See Vaughn v. Rosen, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S.

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977 (1974); Church of Scientology v. IRS, 792 F.2d 146 (D.C. Cir. 1986) (en banc), aff'd, 484 U.S. 9 (1987); Osborn v. IRS, 754 F.2d 195 (6th Cir. 1985); White v. IRS, 707 F.2d 897 (6th Cir. 1983) (citing Church of Scientology v. Bell, 603 F.2d 945 (D.C. Cir. 1979)); Brooks v. IRS, 81 AFTR.2d (RIA) 403 (E.D. Cal. 1997) (citing Weiner v. FBI, 943 F.2d 972 (9th Cir. 1991)).

As set forth in 5 U.S.C. § 552(a)(6)(A)(i), 31 C.F.R. § 1.5(h), and Treas. Reg. § 601.702(c)(9)(ii), we would appreciate a response to this request within 20 working days of its receipt. Please send all documents to me as follows:

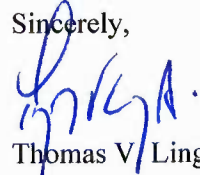
Thomas V. Linguanti, Esq.
Baker & McKenzie LLP
300 E. Randolph St.
Suite 5000
Chicago, IL 60601

We believe that your office has custody of the requested information, but, if it does not, we hereby request prompt notice of the current location of the information. To expedite this request we are willing to discuss specific instances of deletion or other exemption claims in advance of a final decision.

You may direct any questions with regard to this request to me. My telephone number is (312) 861-2623 if you have any questions or require further information.

Thank you in advance for your consideration in this matter.

Sincerely,



Thomas V. Linguanti

cc: Philip J. Albert, *Medtronic, Inc.*



Case 1:13-cv-01446-ESH Document 1-1 Filed 09/23/13 Page 19 of 24
PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 26, 2013

Baker & McKenzie LLP
Attn: Thomas Linguanti
300 East Randolph Street, Suite 5000
Chicago, IL 60601

In Re: Medtronic, Inc. & Consolidated Subsidiaries

Dear Mr. Linguanti:

I am responding to your Freedom of Information Act (FOIA) request dated May 20, 2013 that we received on May 29, 2013. A copy of your request is enclosed.

I am unable to send the documents you requested by May 26, 2013 which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to July 11, 2013, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable to locate and consider release of the requested records by July 11, 2013. We have extended the response date to October 30, 2013, when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or

- In the District of Columbia

You may file suit after July 11, 2013. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

Should you have any questions concerning this correspondence, you may contact me by calling David Palace, ID No. 0507211, at (916) 974-5559, or by writing to Internal Revenue Service, Disclosure Scanning Operation - Stop 93-A, Post Office Box 621506, Atlanta, GA 30362. Please refer to case no. F13150-0178.

Sincerely,



David Palace
Senior Disclosure Specialist
Disclosure Office 14

Enclosure
Copy of FOIA Request

BAKER & MCKENZIE

Baker & McKenzie LLP

300 East Randolph Street, Suite 5000
Chicago, IL 60601
United States

Tel: +1 312 861 8000
Fax: +1 312 861 2899
www.bakermckenzie.com

Thomas V. Linguanti
Tel: +1 312 861 2623
Fax: +1 312 698 2252
Thomas.Linguanti@bakermckenzie.com

**INTERNAL REVENUE SERVICE
DISCLOSURE SCANNING OPERATION**

MAY 29 2013

DSO - ATLANTA, GA

Asia Pacific
Bangkok
Beijing
Hanoi
Ho Chi Minh City
Hong Kong
Jakarta*
Kuala Lumpur*
Manila*
Melbourne
Shanghai
Singapore
Sydney
Taipei
Tokyo

**Europe, Middle East
& Africa**

Abu Dhabi
Almaty
Amsterdam
Antwerp
Bahrain
Baku
Barcelona
Berlin
Brussels
Budapest
Cairo
Casablanca
Doha
Dusseldorf
Frankfurt/Main
Geneva
Istanbul
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Latin America

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Monterrey
Porto Alegre*
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Santiago
Sao Paulo*
Tijuana
Valencia

North America

Chicago
Dallas
Houston
Miami
New York
Palo Alto
San Francisco
Toronto
Washington, DC

* Associated Firm

May 20, 2013

By certified mail

FOIA Request
Internal Revenue Service
Disclosure Scanning Operation
Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

RE: Medtronic, Inc., & Consolidated Subsidiaries
Freedom of Information Act Request

Dear Sir or Madam:

This is a request for records on behalf of Medtronic, Inc., & Consolidated Subsidiaries ("Medtronic"), pursuant to the Freedom of Information Act, 5 U.S.C. § 552, as amended ("FOIA"), and the applicable regulations thereunder (31 C.F.R. § 1, et seq. and 26 C.F.R. § 601.702, et seq.).

This request singularly seeks access to responsive documents contained in the files of, or maintained by Ceteris Group, its affiliates, officers, employees, and contractors ("Ceteris"),¹ engaged by the Internal Revenue Service ("IRS") to assist in its examination of Medtronic's Cardiac Rhythm Disease Management and Neurostimulation businesses, including but not limited to the production of components in the United States, the manufacture of finished products in Puerto Rico, and the ultimate sale of finished products in the United States or worldwide (the "Sections 482 and 367(d) Issues").

I request copies of all documents maintained by Ceteris related to the following contract numbers and associated reports with respect to the Sections 482 and 367(d) Issues:

1. TIRMS-09-C-00040;
2. TIRMS-10-C-00020;

¹ For the purposes of this request, "Ceteris" refers to any successor organizations, including, but not limited to, Duff & Phelps Corporation or any entities or corporations that continue the business of Ceteris and that have since assumed the obligations of Ceteris in the event of an acquisition, merger, consolidation, combination, or reorganization of the business.

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3. TIRMS-11-C-00005;
4. A. Michael Heimert, "Transfer Pricing Report for Selected Intercompany Transactions of Medtronic, Inc. and its Related Entities Associated with the Sale of Cardiac Rhythm Disease Management and Neurological Stimulation Products for Fiscal Years Ended April 27, 2007 and April 25, 2008," dated September 26, 2011;
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BAKER & MCKENZIE

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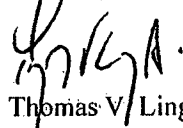
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You may direct any questions with regard to this request to me. My telephone number is (312) 861-2623 if you have any questions or require further information.

Thank you in advance for your consideration in this matter.

Sincerely,



Thomas V. Linguanti

cc: Philip J. Albert, *Medtronic, Inc.*